



STATE BOARD OF EQUALIZATION

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No. 81/59

May 1, 1981

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 8

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or Revenue and Taxation law.

AB 20

Author: Assemblyman Lockyer

Action: Amended in Assembly

Date: April 21, 1981

Affected Reference: Adds Sections 37 and 155.21 to the Revenue and Taxation Code - Urgency Statute

This legislation cancels all interest and penalties on supplemental unsecured property tax levies if paid by December 31, 1981. This provision applies to those supplemental billings resulting from the California Supreme Court decision on the rate applicable to the 1978-79 unsecured assessment roll.

This bill would remove the requirement of reappraising the real property on the 1978-79 unsecured roll for the 36 counties found to be wrong by using the provisions of Proposition 13 by the State Supreme Court.

AB 81

Author: Assemblyman Dennis Brown, et al.

Action: Amended in Assembly

Date: April 21, 1981

Affected Reference: Amends Sections 214.4, 251, and 255; adds Sections 207, 257, and 257.1 to the Revenue and Taxation Code

This legislation would establish the "religious property" exemption. Those properties granted the "religious exemption" would not be required to file exemption applications annually; rather they will be required to return to the assessor's office a card designating no change in the religious activity.

AB 1400

Author: Assemblyman Cortese, et al.

Action: Amended in Assembly

Date: April 23, 1981

Affected Reference: Various sections of various codes

AB 1400 (Continued)

The primary purpose of this bill is to provide an appeals procedure for mobilehome owners to have their mobilehomes reinstated to vehicle license fee taxation in lieu of property taxation. The appeals procedure would be available only to mobilehomes for which the license fees were not delinquent on or before June 30, 1979.

AB 2138

Author: Assemblywoman LaFollette

Action: Introduced

Date: April 9, 1981

Affected Reference: Amends Section 602 of the Revenue and Taxation Code

This legislation would reverse prior action of the Legislature requiring full and complete name and address of the property owner on the assessment roll.

AB 2178

Author: Assemblyman Konnyu

Action: Introduced

Date: April 17, 1981

Affected Reference: Amends Sections 469 and 534 of the Revenue and Taxation Code

This bill would provide that, notwithstanding a specific statute prescribing the manner for applying for reduction in assessment, an application for reduction in assessment may be filed with the county board of equalization within the time for filing a claim for refund as provided, if property of the taxpayer was incorrectly valued because of the use of an incorrect method of valuation by the assessor.

AB 2188

Author: Assemblywoman LaFollette

Action: Introduced

Date: April 22, 1981

Affected Reference: Amends Section 255.8 of the Revenue and Taxation Code

This bill would require that the homeowner's exemption notice and instructions be available in Spanish and that the English notice be accompanied by a statement in Spanish referencing where a Spanish version may be obtained and the due date for the exemption claim. It would also make technical changes to that provision.

SB 465

Author: Senator Beverly

Action: Amended in Senate

Date: April 27, 1981

SB 465 (Continued)

This legislation would redefine possessory interest so as to exempt trade fixtures and fixed machinery and equipment belonging to the government of the United States but possessed and used by individuals and corporations from the property tax.

SB 226

Author: Senator Richardson

Action: Amended in Senate

Date: April 23, 1981

Affected Reference: Amends Sections 214.4, 251, and 255; adds Sections 207, 257, and 257.1 to the Revenue and Taxation Code

This legislation would simplify the new "religious exemption" procedures. Those properties granted the "religious exemption" would not be required to file exemption applications annually; rather they will be required to return to the assessor's office a card designating no change in the religious activity.

This bill appears to be identical to AB 81.

SB 804

Author: Senator Johnson

Action: Amended in Senate

Date: April 20, 1981

Affected Reference: Adds Section 18078.8 to the Health and Safety Code

This bill would require, on or after January 1, 1982, the department, upon receipt of a mobilehome registration applicable to mobilehomes currently registered with the Department of Motor Vehicles, to transmit that information to the county assessor of the county in which the mobilehome has situs and require the county assessor, in lieu of subsequent registrations and annual collections of in lieu taxes, to include the mobilehomes on the unsecured tax roll and value the mobilehomes under a classification plan denoting values for mobilehomes for each registration year of its life. The bill would impose prescribed procedures for change of situs of a mobilehome and would provide that delinquent payments to the county assessor for a change of situs would result in the mobilehome being taxed at its full market value. The bill would further authorize a mobilehome owner to transfer the mobilehome from the unsecured tax roll to the secured tax roll.

SB 1211

Author: Senator Beverly

Action: Introduced

Date: April 20, 1981

Affected Reference: Amends Section 62 of the Revenue and Taxation Code - Urgency Statute

TO COUNTY ASSESSORS

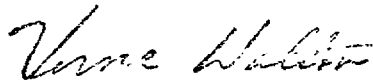
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SB 1211 (Continued)

This bill would provide that any transfer of property or an interest therein between a corporation sole, a religious corporation, and a public benefit corporation, or any combination thereof, would not be considered a change in ownership for reassessment purposes, provided that both the transferee and transferor are regulated by laws, rules, regulations, or canons of the same religious denomination.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

Copies of bills may be ordered from:
Legislative Bill Room, State Capitol, Room 1149, Sacramento